

## Article - Tax - General

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§13-927.

- (a) A certification by a local official to the Comptroller shall include:
  - (1) the full name and address of the person and any other names known to be used by the person;
  - (2) the Social Security number or federal tax identification number, if known;
  - (3) the amount of the tax or other liability including:
    - (i) a statement indicating the nature of the liability; and
    - (ii) in the case of a liability for taxes, a detailed statement for each taxable year showing tax, interest, and penalty; and
  - (4) a statement that all administrative remedies and appeals have been exhausted and that the tax or other liability has become final.
- (b) The Comptroller shall determine if a person for whom a certification is received is due a refund of Maryland tax or a vendor payment.
- (c) Subject to subsection (d) of this section, as to any person due a refund or vendor payment, the Comptroller shall:
  - (1) withhold any refund and vendor payment that is due a person whose name has been certified by a local official;
  - (2) notify the person of the amount withheld in accordance with the certification by a local official of the existence of a tax or other liability;
  - (3) pay to the political subdivision the lesser of:
    - (i) the entire refund and vendor payment; or
    - (ii) the amount certified;
  - (4) pay any refund and vendor payment in excess of the certified amount to the person; and

(5) if the refund and vendor payment is less than the certified amount, withhold amounts from subsequent refunds and vendor payments due the person, if the laws of the political subdivision provide that the political subdivision shall withhold a vendor payment due persons certified to the political subdivision by the Comptroller.

(d) If an individual filed a joint income tax return, the Comptroller may not withhold or pay to a political subdivision the individual's income tax refund unless the certification includes both names of the individuals filing the joint income tax return.

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